GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Amendment of Rules - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 300 Dated: 16-05-2019

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms No.227 Revenue(CT-II) Dept. Dt.22.06.2017
3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/ 2015, dated. 24 -04-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 15 -05-2019:

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms No.227 Revenue(CT-II) Dept. Dt.22.06.2017 as subsequently amended, namely:-

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax

(Third Amendment) Rules, 2019.

(2) They shall be deemed to have come into force with effect on and from the 23rd April, 2019.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

"Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date

of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.".

3. In the said rules, in rule 62,-

a) in the marginal heading, for the words "Form and manner of submission of quarterly return by the composition supplier", the words "Form and manner of submission of statement and return" shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures "paying tax under

section 10" and ending with letters and figures " **FORM GSTR-4**", the following shall be substituted, namely:-

"paying tax under section 10 or paying tax by availing the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019 shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth (30th) day of April following the end of such financial year."

(ii) the proviso shall be omitted;

c) in sub-rule (2), for the portion beginning with the words "return under" and ending with the words "other amount", the following shall be substituted, namely:-

"statement under sub-rule (1) shall discharge his liability towards tax or interest";

d) in sub-rule (4),-

(i) after the words and figures "opted to pay tax under section 10" the words, letters, figures and brackets "or by availing the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019 shall be inserted;

(ii) in the Explanation,-

(A) after the words "not be eligible to avail", the word "of" shall be omitted;

(B) after the words "opting for the composition scheme", the words, letters,

figures and brackets "or opting for paying tax by availing the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019 shall be inserted;

e) in sub-rule (5), for the words, figures and letters "the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier", the words, letters and figures "a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls" shall be substituted;

f) after sub-rule (5), the following sub-rule shall be inserted, namely:-

"(6) A registered person who ceases to avail the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth(30^{th}) day of April following the end of the financial year during which such cessation happens.".

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc. //

//FORWARDED:: BY ORDER //

SECTION OFFICER

"Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

																Financial Year				
																Quarter				
1.	GSTIN																			
2.	(a)	Legal name	<Auto>																	
	(b)	Trade name	<Auto>																	
	(c)	ARN	<Auto> (After filing)																	
	(d)	Date of filing	<Auto> (After filing)																	

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					

2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place : Name of Authorised Signatory

Date: Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Andhra Pradesh Goods and Services Tax Act, 2017 or by availing the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019{corresponding notification No. 02/2019–Central Tax (Rate), dated the 7th March}, shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. „Nil‟ Statement shall be filed if there is no tax liability due during the quarter.”.

5. In the said rules, in **FORM GST REG-01,** after instruction number 16, the following instruction shall be inserted, namely:-

"17. Taxpayers who want to pay tax by availing benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019 {corresponding notification No. 2/2019 – Central Tax (Rate) dated 07.03.2019}, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.".

SD/- D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

Note:- The principal rules were issued vide G.O.Ms.No.227, Revenue (Commercial Taxes-II), 22nd June, 2017 {corresponding notification No. 3/2017-Central Tax, dated the 19th June,2017 and last amended vide G.O. Ms.No292, Revenue (CT-II) Dept. Dt.29.04.2019{corresponding notification No. 16/2019 - Central Tax, dated the 29th March, 2019}